

GIRLGUIDING CARDIFF & EAST GLAMORGAN

Report on the Accounts for the year ended 31 December 2022

	2022	2021
	£	£
Total Receipts	77694	14722
Total Payments	<u>120788</u>	<u>30831</u>
Excess of Payments over Receipts	<u>(43094)</u>	<u>(16109)</u>
-		
Represented by:-		
County – General	30	(4474)
- Badges	(433)	469
Pencadlys	(2093)	(2703)
Grants	31	0
Guiding Development	(102)	(236)
International	34	646
Senior Section	0	(59)
Caeglas	<u>(37631)</u>	<u>(9370)</u>
Cardiff Scout and Guide Gang Show	(40164)	(15727)
(<u>382</u>)	(<u>2930</u>)	
	<u>(43094)</u>	<u>(16109)</u>

Note: The Accounts for this year and the previous year have been drawn up on the Receipts and Payments basis

Approved by the Trustees on

and signed by:

C CRISP
County Commissioner

and

H.N.HERN
County Treasurer

GIRLGUIDING CARDIFF & EAST GLAMORGAN

Report on the Accounts for the year ended 31 December 2022

Girlguiding is an operating name of The Guide Association which is incorporated/governed by Royal Charter and is a registered charity in both England and Wales. Girlguiding Cardiff & East Glamorgan is administered and managed by an Executive Committee comprising the trustees listed on page 1. The trustees are appointed in accordance with the Rules of The Guide Association. No remuneration was paid to any of the trustees during the year. They are responsible for complying with legislation applicable to charities.

Statement of Trustees' responsibilities:-

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit for the period. In preparing those financial statements the Trustees are required to:-

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to ensure resources are used in the best possible way to deliver the vision and mission of Girlguiding.

The accounts have been prepared in a form which accords with the requirements of the Charity Commissioners as interpreted in the rules of The Guide Association. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to manage our exposure to the major risks.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The benefits brought to girls and young women is set out in the charitable purpose of Girlguiding, which is to promote the education of girls and young women to help them develop emotionally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

The Investment Policy of Girlguiding Cardiff & East Glamorgan is to invest any temporary funds to earn interest, with easy access to the funds and with minimum risk to the Association. It is the policy to maintain a level of free reserves to continue the charitable activities of the County should income and fundraising fall short.

The lease on the County's headquarters 'Pencadlys' expired in 2021. The lease was extended for part of 2022 to complete the removal of County equipment. The building has now been transferred to the landlords, St Andrews Church.

The activity centre 'Caeglas' gives its members the experience of outdoor activities and indoor and camping holidays. It is also used as a training venue. The roof of the building had to be replaced and an insurance claim was received to cover part of the cost. A disabled bathroom was installed in the 'camp end' of the building.

The objective of Girlguiding Cardiff & East Glamorgan is to facilitate the purpose of Girlguiding UK in its area, by providing a structure and organisation, by training leaders and by obtaining and managing funds to be utilised to this end. Both 2020 and 2021 were challenging years due to COVID-19. During 2022 face to face meetings, trainings and events resumed.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
GIRLGUIDING CARDIFF AND EAST GLAMORGAN**

I report on the accounts of Girlguiding Cardiff & East Glamorgan for the year ended 31 December 2022 which are set out on the following pages.

Respective responsibilities of the trustees and examiner

As the charity’s trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It includes a consideration of any unusual items of disclosure in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner’s Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - : to keep accounting records in accordance with section 41 of the Act, and
 - : to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Date.....

Alan Doble FCA